

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2005**

Page 1 of 6

	Special Revenue								
	Public Works Grants	Emergency Medical Services	Recreation	Clerk's Bilingual	Farm and Range	Valuation	Fire Districts	Law Enforcement Protection	County Indigent
ASSETS									
Cash and investments	\$ -	\$ 42,469	\$ 4,389	\$ -	\$ 401	\$2,966,422	\$ 12,153	\$ 99,468	\$133,108
Bond receivable	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	132	-	-	-	-	-	166,667
Accrued interest receivable	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from grantor	1,008,227	-	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,008,227</u>	<u>\$ 42,469</u>	<u>\$ 4,521</u>	<u>\$ -</u>	<u>\$ 401</u>	<u>\$2,966,422</u>	<u>\$ 12,153</u>	<u>\$ 99,468</u>	<u>\$299,775</u>
LIABILITIES									
Accounts payable	\$ -	\$ 5,649	\$ -	\$ -	\$ -	\$ 347,610	\$ 16,571	\$ 3,023	\$ 12,500
Retainage payable	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	69,391	-	-	-
Unearned revenue	86,943	-	-	-	-	-	-	-	-
Due to other funds	821,284	-	-	42	-	-	-	-	-
Due to grantor	-	-	-	-	-	-	-	-	-
Advances from other funds	100,000	-	-	-	-	-	-	-	-
Total liabilities	<u>1,008,227</u>	<u>5,649</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>417,001</u>	<u>16,571</u>	<u>3,023</u>	<u>12,500</u>
FUND BALANCES									
Reserved for:									
Advances to other funds	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Encumbrances	204,726	18,590	185	-	-	320,299	27,947	92,455	95,475
Unreserved (deficit):									
Undesignated	(204,726)	18,230	4,336	(42)	401	2,229,122	(32,365)	3,990	191,800
Total fund balances (deficit)	<u>-</u>	<u>36,820</u>	<u>4,521</u>	<u>(42)</u>	<u>401</u>	<u>2,549,421</u>	<u>(4,418)</u>	<u>96,445</u>	<u>287,275</u>
Total liabilities and fund balances	<u>\$ 1,008,227</u>	<u>\$ 42,469</u>	<u>\$ 4,521</u>	<u>\$ -</u>	<u>\$ 401</u>	<u>\$2,966,422</u>	<u>\$ 12,153</u>	<u>\$ 99,468</u>	<u>\$299,775</u>

The notes to the financial statements are an integral part of this statement.

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2005**

Page 2 of 6

	Special Revenue									
	ERDA	Section 8 Housing- Voucher	Regional Correction Center	Sheriff's Investigative Fund	Environmental Health	Grants Fund	Law Enforcement Block Grants	Clerk's Recording & Filing	Community Service	Special Revenue Total
ASSETS										
Cash and investments	\$ 1,109,768	\$ 1,131,519	\$ 1,046,038	\$ 444,371	\$ 2,108,036	\$ -	\$ -	\$ 557,223	\$ 146,115	\$ 9,801,480
Bond receivable	-	-	456,773	-	-	-	-	-	-	456,773
Accounts receivable	430	113,707	-	-	579,643	-	1,251	8,385	11,557	881,772
Accrued interest receivable	1,242	-	-	-	-	-	108	-	-	1,350
Due from other funds	-	-	-	-	-	1,403,386	212,101	-	-	1,615,487
Due from grantor	-	-	-	-	-	4,509,460	122,326	-	-	5,640,013
Prepays	-	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	335,557	-	-	-	-	335,557
Total assets	\$ 1,111,440	\$ 1,245,226	\$ 1,502,811	\$ 444,371	\$ 3,023,236	5,912,846	\$ 335,786	\$ 565,608	\$ 157,672	\$18,732,432
LIABILITIES										
Accounts payable	\$ 11,159	\$ 218,305	\$ 823,502	\$ -	\$ 245,792	\$ 1,559,276	\$ 18,529	\$ 18,137	\$ -	\$ 3,280,053
Retainage payable	-	-	-	-	-	18,099	-	-	-	18,099
Accrued payroll	-	-	-	-	26,702	49,947	-	-	-	146,040
Unearned revenue	-	5,816	-	-	159,261	1,035,346	166,917	-	-	1,454,283
Due to other funds	-	366,327	-	-	-	1,853,178	150,340	-	-	3,191,171
Due to grantor	-	352,632	-	-	-	-	-	-	-	352,632
Advances from other funds	-	-	-	-	-	1,397,000	-	-	-	1,497,000
Total liabilities	11,159	943,080	823,502	-	431,755	5,912,846	335,786	18,137	-	9,939,278
FUND BALANCES										
Reserved for:										
Advances to other funds	-	-	-	-	335,556	-	-	-	-	335,556
Debt service	-	-	-	-	-	-	-	-	-	-
Encumbrances	15,530	-	-	-	564,813	1,568,575	5,319	52,706	-	2,966,620
Unreserved (deficit):						-				
Unndesignated	1,084,751	302,146	679,309	444,371	1,691,112	(1,568,575)	(5,319)	494,765	157,672	5,490,978
Total fund balances	1,100,281	302,146	679,309	444,371	2,591,481	-	-	547,471	157,672	8,793,154
Total liabilities and fund balances	\$ 1,111,440	\$ 1,245,226	\$ 1,502,811	\$ 444,371	\$ 3,023,236	5,912,846	\$ 335,786	\$ 565,608	\$ 157,672	\$18,732,432

The notes to the financial statements are an integral part of this statement.

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2005**

Page 3 of 6

	<b>Debt Service</b>						
	<b>General Obligation Bond Debt Service</b>	<b>Series 1996 Debt Service</b>	<b>Series 1996 Reserve</b>	<b>Refunding Series 1998 Debt Service</b>	<b>Refunding Series 1998 Reserve</b>	<b>Series 1996B Debt Service</b>	<b>Series 1997 Debt Service</b>
<b>ASSETS</b>							
Cash and investments	\$ 1,732,917	\$ 5,763	\$ -	\$ -	\$ 4,615,582	\$ -	\$ 5,438,448
Bond receivable	-	-	-	-	-	-	-
Accounts receivable	657,423	321	-	-	-	-	-
Accrued interest receivable	1,094	-	-	68,887	-	82,936	22,227
Due from other funds	-	-	-	30,000	-	-	-
Due from grantor	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	692
Advances to other funds	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 2,391,434</b>	<b>\$ 6,084</b>	<b>\$ -</b>	<b>\$ 98,887</b>	<b>\$ 4,615,582</b>	<b>\$ 82,936</b>	<b>\$ 5,438,448</b>
							<b>\$ 22,919</b>
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Unearned revenue	523,581	-	-	-	-	-	-
Due to other funds	-	-	-	93,725	-	1,625	255,078
Due to grantor	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>523,581</b>	<b>-</b>	<b>-</b>	<b>93,725</b>	<b>-</b>	<b>1,625</b>	<b>-</b>
							<b>255,078</b>
<b>FUND BALANCES</b>							
Reserved for:							
Advances to other funds	-	-	-	-	-	-	-
Debt service	1,867,853	6,084	-	5,162	4,615,582	81,311	5,438,448
Encumbrances	-	-	-	-	-	-	-
Unreserve:							
Undesignated	-	-	-	-	-	-	-
<b>Total fund balance (deficit)</b>	<b>1,867,853</b>	<b>6,084</b>	<b>-</b>	<b>5,162</b>	<b>4,615,582</b>	<b>81,311</b>	<b>5,438,448</b>
							<b>(232,159)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,391,434</b>	<b>\$ 6,084</b>	<b>\$ -</b>	<b>\$ 98,887</b>	<b>\$ 4,615,582</b>	<b>\$ 82,936</b>	<b>\$ 5,438,448</b>
							<b>\$ 22,919</b>

The notes to the financial statements are an integral part of this statement.

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2005**

Page 4 of 6

	Debt Service					Capital Projects		
	Series 1997 Reserve	Series 1999 Debt Service	Series 1999 Reserve	Series 2004 Debt Service	Debt Service Total	2004 Revenue Bond	Water/ Wastewater Fund	Library
<b>ASSETS</b>								
Cash and investments	\$ 1,693,500	\$ -	\$ 5,486,548	\$ 5,838	\$ 18,978,596	\$ 9,593,258	\$ 15,136,771	\$ 446,931
Bond receivable	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	657,744	-	-	-
Accrued interest receivable	-	78,183	-	269	253,596	9,828	16,197	429
Due from other funds	-	-	-	-	30,000	-	-	-
Due from grantor	-	-	-	-	-	-	2,887,248	-
Prepays	-	-	-	-	692	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,693,500</b>	<b>\$ 78,183</b>	<b>\$ 5,486,548</b>	<b>\$ 6,107</b>	<b>\$ 19,920,628</b>	<b>\$ 9,603,086</b>	<b>\$ 18,040,216</b>	<b>\$ 447,360</b>
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,879	\$ 1,063,120	\$ -
Retainage payable	-	-	-	-	-	-	379,112	-
Accrued payroll	-	-	-	-	-	-	6,490	-
Unearned revenue	-	-	-	-	523,581	-	1,555,338	-
Due to other funds	-	114,839	-	-	465,267	-	-	-
Due to grantor	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>114,839</b>	<b>-</b>	<b>-</b>	<b>988,848</b>	<b>66,879</b>	<b>3,004,060</b>	<b>-</b>
<b>FUND BALANCES</b>								
Reserved for:								
Advances to other funds	-	-	-	-	-	-	-	-
Debt service	1,693,500	(36,656)	5,486,548	6,107	18,931,780	-	-	-
Encumbrances	-	-	-	-	-	652,615	9,590,572	107
Unreserve:								
Undesignated	-	-	-	-	-	8,883,592	5,445,584	447,253
<b>Total fund balance (deficit)</b>	<b>1,693,500</b>	<b>(36,656)</b>	<b>5,486,548</b>	<b>6,107</b>	<b>18,931,780</b>	<b>9,536,207</b>	<b>15,036,156</b>	<b>447,360</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,693,500</b>	<b>\$ 78,183</b>	<b>\$ 5,486,548</b>	<b>\$ 6,107</b>	<b>\$ 19,920,628</b>	<b>\$ 9,603,086</b>	<b>\$ 18,040,216</b>	<b>\$ 447,360</b>

The notes to the financial statements are an integral part of this statement.

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2005**

Page 5 of 6

	Capital Projects						
	Paseo Del Norte	1996B Revenue Bond	Storm Sewer Construction	Juvenile Center	Facilities	Parks & Recreation	Open Space
<b>ASSETS</b>							
Cash and investments	\$ 449,706	\$ 1,031,352	\$ 2,858,896	\$ 1,195,071	\$ 1,011,413	\$ 1,259,967	\$ 8,453,570
Bond receivable	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	180,345
Accrued interest receivable	437	1,000	3,172	1,148	1,271	1,342	-
Due from other funds	-	-	-	-	-	-	-
Due from grantor	-	-	59,947	-	-	-	-
Prepays	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 450,143</b>	<b>\$ 1,032,352</b>	<b>\$ 2,922,015</b>	<b>\$ 1,196,219</b>	<b>\$ 1,012,684</b>	<b>\$ 1,261,309</b>	<b>\$ 8,633,915</b>
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ 153	\$ 76,366	\$ -	\$ 46,405	\$ 223,881	\$ 7,398
Retainage payable	-	-	10,110	-	-	-	-
Accrued payroll	-	-	-	-	-	-	11,405
Unearned revenue	-	-	252,016	-	-	-	141,036
Due to other funds	-	-	3	-	-	-	37,345
Due to grantor	-	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>153</b>	<b>338,495</b>	<b>-</b>	<b>46,405</b>	<b>223,881</b>	<b>197,184</b>
<b>FUND BALANCES</b>							
Reserved for:							
Advances to other funds	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Encumbrances	35,298	3,203	644,856	33,858	114,183	946,467	23,883
Unreserved:							
Undesignated	414,845	1,028,996	1,938,664	1,162,361	852,096	90,961	8,412,848
<b>Total fund balances</b>	<b>450,143</b>	<b>1,032,199</b>	<b>2,583,520</b>	<b>1,196,219</b>	<b>966,279</b>	<b>1,037,428</b>	<b>8,436,731</b>
<b>Total liabilities and fund balances</b>	<b>\$ 450,143</b>	<b>\$ 1,032,352</b>	<b>\$ 2,922,015</b>	<b>1,196,219</b>	<b>\$ 1,012,684</b>	<b>\$ 1,261,309</b>	<b>\$ 8,633,915</b>

The notes to the financial statements are an integral part of this statement.

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2005**

Page 6 of 6

	Capital Projects							Total Nonmajor	
	1998	Sheriff's					1997	Capital	
	Refunding	Improvement	Road	Parkland	Impact	Public	Revenue	Projects	Governmental
	Revenue Bond	Bond	Construction	Development	Fees	Health	Bond	Total	Funds
ASSETS									
Cash and investments	\$ 4,995	\$ 2,118,182	\$ 3,223,897	\$ 486	\$6,947,616	\$ 2,877,818	\$ 227,993	\$ 56,837,922	\$ 85,617,998
Bond receivable	-	-	-	-	-	-	-	-	456,773
Accounts receivable	-	-	32,787	-	-	-	-	213,132	1,752,648
Accrued interest receivable	-	2,155	4,982	-	6,576	2,764	223	51,524	306,470
Due from other funds	1,611	-	3	-	-	-	-	1,614	1,647,101
Due from grantor	-	-	5,726,141	-	-	-	-	8,673,336	14,313,349
Prepays	-	-	-	-	-	-	-	-	692
Advances to other funds	-	-	-	-	-	-	-	-	335,557
Total assets	\$ 6,606	\$ 2,120,337	\$ 8,987,810	\$ 486	\$6,954,192	\$ 2,880,582	\$ 228,216	\$ 65,777,528	\$ 104,430,588
LIABILITIES									
Accounts payable	\$ -	\$ 61,055	\$ 448,432	\$ -	\$ 169,987	\$ -	\$ 37,213	\$ 2,200,889	\$ 5,480,942
Retainage payable	279	-	69,139	-	4,525	-	-	463,165	481,264
Accrued payroll	-	-	-	-	-	-	-	17,895	163,935
Unearned revenue	-	-	2,304,024	-	-	-	-	4,252,414	6,230,278
Due to other funds	-	-	-	-	60,098	-	-	97,446	3,753,884
Due to grantor	-	-	-	-	-	-	-	-	352,632
Advance from other funds	-	-	-	-	-	-	-	-	1,497,000
Total liabilities	279	61,055	2,821,595	-	234,610	-	37,213	7,031,809	17,959,935
FUND BALANCES									
Reserved for:									
Advances to other funds	-	-	-	-	-	-	-	-	335,556
Debt service	-	-	-	-	-	-	-	-	18,931,780
Encumbrances	-	355,110	4,646,362	486	265,944	20,500	168,289	17,501,733	20,468,353
Unreserved:									
Undesignated	6,327	1,704,172	1,519,853	-	6,453,638	2,860,082	22,714	41,243,986	46,734,964
Total fund balances	6,327	2,059,282	6,166,215	486	6,719,582	2,880,582	191,003	58,745,719	86,470,653
Total liabilities and fund balances	\$ 6,606	2,120,337	8,987,810	486	\$6,954,192	\$ 2,880,582	\$ 228,216	\$ 65,777,528	\$ 104,430,588

The notes to the financial statements are an integral part of this statement.